

Trends in School Corporation Expenditures by Object

Biannual Financial Report Data

Brownstown Cnt Com Sch Corp (3695)

Object Name	Object	FY 2013	FY 2014	FY 2015	FY 2016	4 year Compound Annual Growth	Percent Change 2015 to 2016
Student Instructional Support							
Certified Salaries	110	\$747,005	\$722,708	\$710,188	\$714,720	-1.10%	0.64%
Group Health Insurance	222	\$149,463	\$137,266	\$143,749	\$131,830	-3.09%	-8.29%
Non - Certified Salaries	120	\$143,545	\$144,474	\$133,544	\$104,006	-7.74%	-22.12%
Teacher Retirement Fund, After 7-1-95	216	\$87,027	\$70,654	\$67,300	\$66,496	-6.51%	-1.19%
Social Security Certified	212	\$56,233	\$54,348	\$53,262	\$53,358	-1.30%	0.18%
Operational Supplies	611	\$9,825	\$6,939	\$8,771	\$13,588	8.45%	54.92%
Public Employees Retirement Fund	214	\$13,717	\$12,850	\$13,045	\$10,443	-6.59%	-19.95%
Social Security Noncertified	211	\$10,200	\$10,414	\$9,669	\$7,532	-7.30%	-22.10%
Severance/Early Retirement Pay	213	\$6,246	\$6,562	\$6,438	\$6,296	0.20%	-2.21%
Postage and Postage Machine Rental	532	\$5,183	\$3,638	\$3,979	\$4,314	-4.48%	8.44%
Group Life Insurance	221	\$3,811	\$3,852	\$3,404	\$3,402	-2.79%	-0.04%
Travel	580	\$1,887	\$3,602	\$3,551	\$3,354	15.47%	-5.55%
Other Professional and Technical Services	319	\$0	\$0	\$0	\$3,000	NA	NA
Teacher Retirement Fund, Prior to 7-1-95	215	\$3,198	\$2,193	\$2,549	\$2,587	-5.16%	1.48%
Other Group Insurance Authorized by Statute	224	\$1,811	\$1,874	\$2,121	\$2,113	3.93%	-0.39%
Other Employee Benefits	241 - 290	\$1,275	\$2,730	\$0	\$1,060	-4.51%	NA
Other Supplies and Materials	615, 660 - 689	\$0	\$145	\$1,021	\$971	NA	-4.90%
Student Instructional Support Total		\$1,240,424	\$1,184,249	\$1,162,590	\$1,129,070	-2.32%	-2.88%
Student Academic Achievement							
Certified Salaries	110	\$6,169,740	\$5,799,401	\$5,735,310	\$5,641,113	-2.21%	-1.64%
Non - Certified Salaries	120	\$404,354	\$409,005	\$407,529	\$443,764	2.35%	8.89%
Social Security Certified	212	\$451,856	\$427,301	\$423,800	\$416,585	-2.01%	-1.70%
Group Health Insurance	222	\$308,081	\$331,461	\$362,998	\$391,751	6.19%	7.92%
Teacher Retirement Fund, After 7-1-95	216	\$372,892	\$309,312	\$322,825	\$363,668	-0.62%	12.65%
Operational Supplies	611	\$190,991	\$198,547	\$122,722	\$249,692	6.93%	103.46%
Teacher Retirement Fund, Prior to 7-1-95	215	\$125,019	\$100,258	\$88,351	\$82,205	-9.95%	-6.96%
Transfer Tuition to Ed. Service Agencies Within State	564	\$0	\$215,066	\$228,770	\$73,429	NA	-67.90%
Public Employees Retirement Fund	214	\$47,445	\$43,822	\$47,737	\$53,000	2.81%	11.03%
Instruction Services	311	\$72,158	\$90,219	\$91,076	\$47,878	-9.75%	-47.43%
Severance/Early Retirement Pay	213	\$40,321	\$41,920	\$41,826	\$42,188	1.14%	0.86%

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Object Name	Object	FY 2013	FY 2014	FY 2015	FY 2016	4 year Compound Annual Growth	Percent Change 2015 to 2016
Social Security Noncertified	211	\$36,178	\$36,380	\$36,994	\$39,790	2.41%	7.56%
Group Life Insurance	221	\$24,775	\$23,015	\$20,746	\$20,942	-4.11%	0.95%
Other Group Insurance Authorized by Statute	224	\$17,192	\$16,154	\$15,058	\$14,801	-3.68%	-1.71%
Instructional Programs Improvement Services	312	\$16,958	\$13,542	\$8,235	\$14,035	-4.62%	70.42%
Library Books	640	\$18,245	\$14,380	\$13,105	\$12,825	-8.44%	-2.14%
Travel	580	\$8,794	\$18,690	\$9,660	\$9,713	2.52%	0.54%
Workers Compensation Insurance	225	\$58,493	\$42,366	\$10,853	\$5,982	-43.45%	-44.88%
Equipment	730	\$33,275	\$22,631	\$16,876	\$5,256	-36.96%	-68.86%
Computer Hardware	741	\$47,583	\$27,021	\$0	\$5,119	-42.73%	NA
Staff Services	314	\$0	\$0	\$0	\$3,315	NA	NA
Dues and Fees	810	\$3,630	\$4,664	\$4,274	\$2,717	-6.99%	-36.43%
Rentals	440	\$2,756	\$1,727	\$1,533	\$1,791	-10.21%	16.83%
Periodicals	650	\$3,854	\$4,104	\$4,937	\$1,615	-19.55%	-67.30%
Official Bond Premiums	525	\$150	\$150	\$175	\$175	3.93%	0.00%
Postage and Postage Machine Rental	532	\$81	\$79	\$1,067	\$149	16.46%	-86.03%
Other Supplies and Materials	615, 660 - 689	\$862	\$1,916	\$1,496	\$129	-37.84%	-91.40%
Repairs and Maintenance Services	430	\$1,787	\$323	\$1,000	\$75	-54.74%	-92.50%
Other Employee Benefits	241 - 290	\$182	\$0	\$0	\$0	-100.00%	NA
Other Technology Hardware	746	\$1,001	\$0	\$4,850	\$0	-100.00%	-100.00%
Services Purch. From School Corp/Ed Service Ag. in State	591	\$87,191	\$124,941	\$0	\$0	-100.00%	NA
Unemployment Insurance	230	\$0	\$6,134	\$0	\$0	NA	NA
Other Professional and Technical Services	319	\$325	\$0	\$0	\$0	-100.00%	NA
Content	747	\$10,999	\$362	\$0	\$0	-100.00%	NA
Student Academic Achievement Total		\$8,557,167	\$8,324,889	\$8,023,803	\$7,943,699	-1.84%	-1.00%
Overhead and Operational							
Non - Certified Salaries	120	\$1,469,566	\$1,431,969	\$1,524,350	\$1,423,657	-0.79%	-6.61%
Certified Salaries	110	\$295,632	\$503,171	\$280,681	\$380,859	6.54%	35.69%
Food Purchases	614	\$450,631	\$356,820	\$369,881	\$373,486	-4.59%	0.97%
Light and Power - Other Than Heating and Cooling	625	\$301,892	\$334,277	\$337,474	\$319,181	1.40%	-5.42%
Vehicles	731	\$157,828	\$156,136	\$170,108	\$286,602	16.08%	68.48%
Group Health Insurance	222	\$162,230	\$158,112	\$189,037	\$239,748	10.26%	26.83%
Operational Supplies	611	\$160,211	\$177,719	\$172,191	\$161,288	0.17%	-6.33%

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Object Name	Object	FY 2013	FY 2014	FY 2015	FY 2016	4 year Compound Annual Growth	Percent Change 2015 to 2016
Social Security Noncertified	211	\$109,030	\$105,795	\$111,957	\$104,920	-0.96%	-6.28%
Public Employees Retirement Fund	214	\$99,645	\$91,643	\$99,683	\$100,549	0.23%	0.87%
Gasoline and Lubricants	613	\$168,508	\$194,866	\$137,683	\$96,248	-13.07%	-30.09%
Water and Sewage	411	\$71,218	\$61,605	\$76,124	\$76,943	1.95%	1.08%
Insurance	520	\$110,809	\$121,858	\$78,475	\$61,993	-13.51%	-21.00%
Repairs and Maintenance Services	430	\$71,337	\$56,382	\$73,301	\$60,448	-4.06%	-17.53%
Heating and Cooling for Buildings - Gas	622	\$84,858	\$75,526	\$57,204	\$44,720	-14.80%	-21.82%
Workers Compensation Insurance	225	\$30,509	\$16,076	\$26,939	\$40,761	7.51%	51.31%
Telephone	531	\$35,619	\$39,301	\$41,540	\$32,556	-2.22%	-21.63%
Other Supplies and Materials	615, 660 - 689	\$40,879	\$16,593	\$19,625	\$32,102	-5.86%	63.58%
Severance/Early Retirement Pay	213	\$49,009	\$34,764	\$5,513	\$27,649	-13.33%	401.54%
Teacher Retirement Fund, After 7-1-95	216	\$15,475	\$0	\$5,861	\$18,601	4.71%	217.35%
Social Security Certified	212	\$9,571	\$19,556	\$9,010	\$15,957	13.63%	77.11%
Travel	580	\$10,818	\$7,017	\$10,349	\$15,387	9.21%	48.69%
Student Transportation Services	510	\$12,028	\$14,076	\$17,290	\$11,880	-0.31%	-31.29%
Group Life Insurance	221	\$9,683	\$11,524	\$11,231	\$11,564	4.54%	2.97%
Dues and Fees	810	\$6,675	\$10,950	\$3,800	\$8,285	5.55%	118.03%
Removal of Refuse and Garbage	412	\$11,460	\$10,695	\$8,745	\$7,576	-9.83%	-13.37%
Other Group Insurance Authorized by Statute	224	\$9,946	\$7,340	\$6,118	\$6,128	-11.40%	0.17%
Rentals	440	\$6,447	\$5,594	\$4,070	\$4,971	-6.30%	22.14%
Advertising	540	\$5,535	\$5,323	\$4,281	\$3,740	-9.34%	-12.64%
Staff Services	314	\$2,126	\$2,038	\$1,306	\$2,720	6.35%	108.27%
Postage and Postage Machine Rental	532	\$2,648	\$2,324	\$2,648	\$2,116	-5.45%	-20.09%
Teacher Retirement Fund, Prior to 7-1-95	215	\$0	\$0	\$0	\$1,015	NA	NA
Official Bond Premiums	525	\$300	\$225	\$300	\$300	0.00%	0.00%
Bank Service Charges	871	\$23	\$27	\$66	\$33	10.00%	-50.00%
Other Employee Benefits	241 - 290	\$1,199	\$0	\$6,081	\$0	-100.00%	-100.00%
Data Processing Services	316	\$0	\$1,730	\$0	\$0	NA	NA
Improvements Other Than Buildings	715	\$0	\$0	\$7,900	\$0	NA	-100.00%
Computer Hardware	741	\$0	\$0	\$1,500	\$0	NA	-100.00%
Construction Services	450	\$0	\$0	\$20,232	\$0	NA	-100.00%
Instructional Programs Improvement Services	312	\$85	\$150	\$0	\$0	-100.00%	NA
Tires and Repairs	612	\$12,806	\$15,849	\$16,958	(\$4,123)	NA	-124.31%

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Object Name	Object	FY 2013	FY 2014	FY 2015	FY 2016	4 year Compound Annual Growth	Percent Change 2015 to 2016
Overhead and Operational Total		\$3,986,237	\$4,047,030	\$3,909,508	\$3,969,860	-0.10%	1.54%
Non Operational							
Redemption of Principal	831	\$1,240,000	\$1,225,435	\$1,181,000	\$1,468,900	4.33%	24.38%
Construction Services	450	\$227,748	\$224,431	\$3,401,494	\$445,458	18.26%	-86.90%
Equipment	730	\$254,070	\$453,714	\$506,368	\$206,054	-5.10%	-59.31%
Non - Certified Salaries	120	\$113,171	\$107,339	\$101,245	\$123,531	2.21%	22.01%
Certified Salaries	110	\$112,895	\$118,677	\$117,260	\$115,155	0.50%	-1.79%
Interest	832	\$267,541	\$186,428	\$140,000	\$111,350	-19.68%	-20.46%
Staff Services	314	\$96,847	\$140,290	\$54,719	\$84,507	-3.35%	54.44%
Buildings	720	\$78,520	\$78,520	\$78,520	\$78,520	0.00%	0.00%
Rentals	440	\$69,728	\$40,244	\$47,828	\$57,943	-4.52%	21.15%
Improvements Other Than Buildings	715	\$49,941	\$13,093	\$0	\$9,777	-33.48%	NA
Social Security Certified	212	\$8,542	\$9,045	\$8,970	\$8,809	0.77%	-1.79%
Social Security Noncertified	211	\$7,350	\$6,685	\$6,839	\$7,171	-0.62%	4.85%
Teacher Retirement Fund, After 7-1-95	216	\$8,401	\$7,542	\$7,535	\$6,957	-4.60%	-7.67%
Other Supplies and Materials	615, 660 - 689	\$1,700	\$1,125	\$950	\$1,200	-8.34%	26.32%
Teacher Retirement Fund, Prior to 7-1-95	215	\$1,581	\$1,142	\$1,014	\$1,012	-10.55%	-0.19%
Other Professional and Technical Services	319	\$0	\$272,226	\$82,754	\$0	NA	-100.00%
Public Employees Retirement Fund	214	\$105	\$38	\$0	\$0	-100.00%	NA
Operational Supplies	611	\$594	\$0	\$0	\$0	-100.00%	NA
Non Operational Total		\$2,538,734	\$2,885,973	\$5,736,497	\$2,726,344	1.80%	-52.47%
Grand Total		\$16,322,562	\$16,442,141	\$18,832,398	\$15,768,973	-0.86%	-16.27%